

DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
EXCEPTIONS AND REGISTRATIONS UNIT

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

EXCEPTIONS AND REGISTRATIONS UNIT

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.


The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or value for official and administrative business and when the Department certifies that such records appear to have no further use or value for research or reference, then such records may be destroyed or otherwise disposed of by the agency having custody of them. As part of its program operations the Department of Revenue agrees to establish and enforce internal policies. The policy will specify how long those records must be retained and when they must be destroyed.

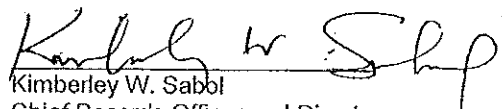
E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 10 years, including those with permanent historical value, shall be designated with specific retention periods in this program records schedule. Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed. The

EXCEPTIONS AND REGISTRATIONS UNIT

agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED

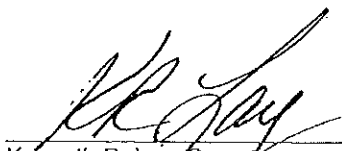

Mary J. Lee, Assistant Director
Exceptions and Registrations Unit

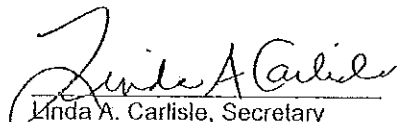

Kimberley W. Sabol
Chief Records Officer and Director
Documents and Payments Processing Division


Alan P. Felton, Assistant Secretary
Business Systems


David Brook, Director
Division of Historical Resources

APPROVED


Kenneth R. Lay, Secretary
Department of Revenue


Linda A. Carlisle, Secretary
Department of Cultural Resources

February 22, 2010

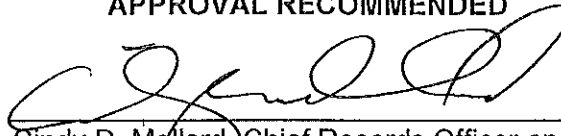
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PROGRAM RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

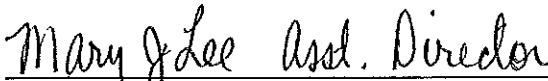
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Amend the program records retention and disposition schedule approved February 22, 2010, by adding a new item 50159 as shown on the included schedule. No other items on this schedule have been amended, added, or removed.

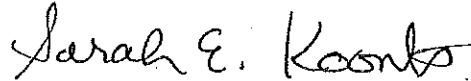
APPROVAL RECOMMENDED



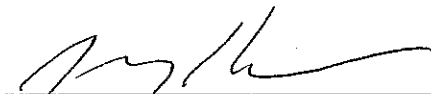
Cindy D. Mallard, Chief Records Officer and Director
Documents and Payments Processing Division



Mary J. Lee, Assistant Director
Documents and Payments Processing Division

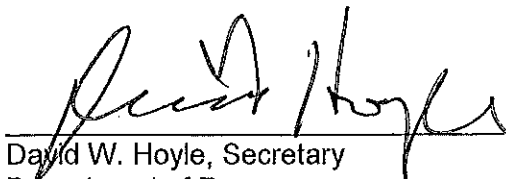


Sarah E. Koonts, Director
Division of Archives and Records

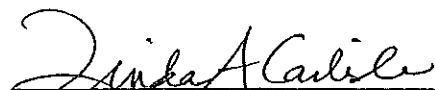


Jerry Coble, Assistant Secretary
Business Systems

APPROVED



David W. Hoyle, Secretary
Department of Revenue



Linda A. Carlisle, Secretary
Department of Cultural Resources

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ITEM 15174. EXCEPTION PROCESSING CORRESPONDENCE FILE.

Correspondence generated or received concerning pending refunds or collections.

DISPOSITION INSTRUCTIONS: Item discontinued. Records merged into Taxpayer's Correspondence File (Item 49007).

ITEM 49002. EMPLOYER / PAYER APPOINTMENT OF AGENT (IRS 2678) FILE.

Forms authorizes an agent to file tax returns and deposit and pay employment or other withholding taxes on an employer or payer's behalf. (Note: forms prior May 2007 are obsolete.) (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 49003. FINANCIAL SERVICES SUSPENSE FILE.

Records in paper and electronic formats concerning unidentified checks received from taxpayers. The file includes correspondence, envelopes, vouchers, checks and other related records. (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Transfer original suspense vouchers and checks to the S-Scan Unit, Scanned Tax Documents File (Item 48180) immediately after verification. Transfer reference copies of suspense voucher to Financial Services Division at the end of the month. Transfer remaining records to Taxpayer Correspondence File (Item 49007).

ITEM 49004. GARNISHMENT DATABASE (ELECTRONIC) FILE.

Electronic records concerning garnishment of taxes. Electronic file includes names of taxpayers, names of companies, entity identification number, amounts paid, dates checks received, check numbers, amounts due, type transaction, and other related data. (Note: Garnishment information is updated weekly from the department's Integrated Tax Administration System (ITAS). (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

ITEM 49006. TAXPAYER'S CHECK FILE.

Checks received from taxpayers for garnishment payments. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Enter amount of check into Garnishments Database (Electronic) File (Item 49004) immediately upon receipt. Transfer check to S-Scan Unit, Scanned Tax Documents File (Item 48180) immediately after entry into database and all quality control procedures completed.

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ITEM 49007. TAXPAYERS CORRESPONDENCE FILE.

Correspondence received from taxpayers regarding payments to be posted into the department's Integrated Tax Administration System (ITAS). (Note: Correspondence may include a tax return or voucher.) (Comply with applicable provisions of G.S. 132-1.2 (2) regarding confidentiality of state and local tax information.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for 10 years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy correspondence in office after voucher is prepared for scanning and all quality control procedures completed. Transfer voucher to S-Scan Unit, Scanned Tax Documents File (Item 48180) immediately after entry into database.

ITEM 50159. ABC PERMIT ISSUE AND CANCELLATION LISTS FILE.

Listings indicating permits issued and canceled. Amended 10-08-2012

DISPOSITION INSTRUCTIONS: Destroy in office after 3 months.